

This Act also helps improve the quality and accessibility of tax preparation services and advice available to taxpayers in several different ways. First, it clarifies that the IRS has the authority to regulate tax return preparers. Ensuring tax preparers are trained, competent, and current on tax law developments will go a long way towards helping taxpayers during one of their most important financial transactions of the year. The Act also helps ensure moderate income taxpayers access qualified tax assistance by supporting a grant program for free income tax assistance services, like those offered by the Koreatown Youth and Community Center in my district in Los Angeles. It also allows IRS referrals to Low Income Taxpayer Clinics, which provide representation to modest income taxpayers in their disputes with the IRS. In addition, the Act puts new protections in place to ensure taxpayer information remains confidential, and increases penalties on preparers of fraudulent tax returns.

Finally, this bill includes several provisions that would improve IRS taxpayer services. One important provision provides greater protections for taxpayers when they are faced with a Notice of a Federal Tax Lien filing (NFTL). Filing of an NFTL can result in significant, longterm hardship to a taxpayer, and may adversely affect the taxpayer's credit, thus impairing his or her ability to conduct financial transactions or secure employment. The Taxpayer Bill of Rights Act requires the IRS to make individualized determinations before the filing of an NFTL, and also requires consideration of hardship factors and a taxpayer's history of compliance before these determinations are made.

Many of the issues identified in this bill have caused confusion and undue hardship for taxpayers across the country. I encourage all of my colleagues to support these common sense provisions to promote taxpayer rights and services for all Americans.

HONORING PETER DIPAOLOA

HON. ELIOT L. ENGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Monday, November 30, 2015

Mr. ENGEL. Mr. Speaker, I rise today to honor a dear friend and a true community leader, Pelham Town Supervisor Peter DiPaola, who has served his community in elected office with distinction for close to 25 years.

A resident of Pelham Manor since 1952, Peter has always had a love affair with Pelham Manor and its residents. He attended Siwanoy Elementary School while his future wife attended Prospect Hill, beginning a family legacy in the Pelham Elementary School system that has lasted three generations.

In 1991, Peter began his life of public service as a member of the Pelham Manor Planning Board, and never looked back. To call Peter's career in elected office diverse or extensive would be an understatement. He served as Pelham Manor Trustee, with oversight for administration, planning, and finance; Fire Commissioner; Police Commissioner; Commissioner of Public Works; was elected Mayor of the Village of Pelham Manor in 2001; Town Councilman in 2004; and finally Pelham

Town Supervisor in 2012, the role in which he currently still serves.

As Town Supervisor, Peter has worked diligently to maintain the beauty and charm that has defined Pelham for decades. In spite of state mandated tax caps, he has overseen a redesign and improvement of the Town Court, a renovation of Gazebo Park, an expansion of the offerings by the Pelham Recreation Department, as well as an improvement of town services and programs, all while staying under the 2 percent tax cap. He has also worked hard to obtain vital funding through local, state, and federal grants, some of which my office has helped procure, for initiatives ranging from Superstorm Sandy repairs to improvements to Trotta Park. Peter's ability to deliver the services Pelham's residents have come to expect from their local government, while exhibiting strict fiscal responsibility, has been masterful, and as Pelham's Congressman I have always counted myself fortunate to have such a wonderful partner in government.

Peter and I may not come from the same side of the aisle, but we have always had a great relationship, built on a foundation of mutual respect, while working together in the spirit of bipartisanship. As the American Legion Pelham Post 50 honors Peter at their annual Veterans Week Dinner Dance, I want to take a moment to honor him as well, and thank his wife, children, and grandchildren for sharing him with the entire community. There is no more fitting honoree than Peter, and he is most deserving of this recognition.

UNCONSCIONABLE NATIONAL DEBT

HON. MIKE COFFMAN

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Monday, November 30, 2015

Mr. COFFMAN. Mr. Speaker, on January 20, 2009, the day President Obama took office, the national debt was \$10,626,877,048,913.08.

Today, it is \$ 18,719,613,274,893.51. We've added \$8,092,736,225,980.43 to our debt in 6 years. This is over \$8 trillion in debt our nation, our economy, and our children could have avoided with a balanced budget amendment.

HONORING SHAWN FRIEDKIN

HON. LOIS FRANKEL

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Monday, November 30, 2015

Ms. FRANKEL of Florida. Mr. Speaker, I rise today to congratulate Shawn Friedkin for receiving the Arnold H. Snider Visionary Leadership Award from the Reeve Foundation, recognizing his many years of tireless work on behalf of disabled people.

Twenty years ago, Shawn was a newly married man with a young daughter when his life was forever changed. After a terrible car accident, Shawn experienced unrepairable damage to his spinal cord and would never walk again.

On November 19, the Reeve Foundation held its 25th Annual "A Magical Evening" fundraiser in New York, where Mr. Friedkin's

hard work was recognized. In 1997 Shawn founded Stand Among Friends, an organization to help people with disabilities live life to their full potential. Since then he has been involved in raising funds for neurological research and creating programs to support people with disabilities in our community. As President of this organization, Mr. Friedkin opened a disability center on Florida Atlantic University's campus in 2006, which has helped place over 800 people in jobs.

Shawn is an inspiration, and I am pleased to recognize him today and wish him the best in his future endeavors.

PERSONAL EXPLANATION

HON. ROGER WILLIAMS

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Monday, November 30, 2015

Mr. WILLIAMS. Mr. Speaker, on Roll Call 643 on final passage of H.R. 4038, the American SAFE Act of 2015, I would have voted aye, which is consistent with my position on this legislation.

PERSONAL EXPLANATION

HON. STEVE COHEN

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Monday, November 30, 2015

Mr. COHEN. Mr. Speaker, due to a flight delay on March 23, 2015, I was unable to attend House Roll Call Vote numbers 130 and 131. If present, I would have voted yes on H.R. 360 and H. Res. 162.

HONORING MASTER SERGEANT FRANK NORWOOD

HON. CHELLIE PINGREE

OF MAINE

IN THE HOUSE OF REPRESENTATIVES

Monday, November 30, 2015

Ms. PINGREE. Mr. Speaker, I would like to recognize Master Sergeant Frank Norwood, an outstanding Maine veteran and patriot who has distinguished himself with his outstanding service to our country, state, and veterans.

Master Sergeant Norwood is well known in my state for his role as the Maine Military Funeral Honors Coordinator, a post in which he has earned statewide respect from military, government, and civilian communities. Since 2005, his team has performed 12,000 military funerals and, over the last five years, has been at every single Maine veteran's funeral. This incredible feat—unmatched by any other state—is a true show of respect to the veterans who have defended our country.

In addition, Master Sergeant Norwood has led the Maine State Select Honor Guard to become the pride of the Maine Army National Guard. During his tenure there, he has coordinated over 700 events and personally participated in over 500 of them, ranging from gubernatorial inaugurations, posting colors at major sporting events, and performing military funerals for our fallen heroes. Additionally, he has instructed numerous veterans' organizations and community groups on ceremonial